

118TH CONGRESS
1ST SESSION

H. R. 1260

To amend the Internal Revenue Code of 1986 to increase the limitation on the deduction for State and local taxes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 28, 2023

Mr. SANTOS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase the limitation on the deduction for State and local taxes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “SALT Relief Act”.

5 **SEC. 2. INCREASE IN LIMITATION ON DEDUCTION FOR**
6 **STATE AND LOCAL TAXES.**

7 (a) IN GENERAL.—Section 164(b)(6)(B) of the Inter-
8 nal Revenue Code of 1986 is amended by striking
9 “\$10,000 (\$5,000” and inserting “\$50,000 (\$25,000”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2022.

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